

No. 619, A.]

[Published August 24, 1945.]

**CHAPTER 568.**

AN ACT to create 62.10 (5) of the statutes, relating to advertising by cities for needed help in papers other than the official paper and for materials, equipment, and public work in trade papers or magazines at not more than the legal rate for like advertising.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

62.10 (5) of the statutes is created to read:

62.10 (5) Nothing herein shall prohibit cities from advertising for needed help in any newspaper, in addition to, but not in lieu of the official city newspaper, and for materials, equipment, or public work in trade papers or magazines, in addition to the official city newspaper at not more than the legal rate for like advertising.

Approved August 16, 1945.

No. 622, A.]

[Published August 24, 1945.]

**CHAPTER 569.**

AN ACT to amend 71.04 (7), 72.01 (Introductory paragraph), 72.04 (1) and 72.75 (5) (a) of the statutes, relating to deducting from incomes of individuals and exempting from gift tax contributions or gifts made to bona fide veterans organizations.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 71.04 (7) of the statutes is amended to read:

71.04 (7) Contributions or gifts made within the year to *any national organization of veterans of the armed forces of the United States or subordinate unit thereof, or to the state or any political subdivision thereof for exclusively public purposes, or to any corporation, community chest fund, foundation, or association operating within this state, organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of*

10 per cent of the taxpayer's net income of the calendar or fiscal year as computed without the benefit of this subsection.

SECTION 2. 72.01 (Introductory paragraph) of the statutes is amended to read:

72.01 (Introductory paragraph) A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporations within the state, for strictly county, town or municipal purposes, and corporations of this state organized under its laws or voluntary associations organized solely for religious, charitable or educational purposes, *and to any national organization of veterans of the armed forces of the United States or subordinate unit thereof*, which shall use the property so transferred exclusively for the purposes of their organization, within the state, in the following cases, except as hereinafter provided:

SECTION 3. 72.04 (1) of the statutes is amended to read:

72.04 (1) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations of this state organized under its laws, solely for religious, humane, charitable or educational purposes, *and to any national organization of veterans of the armed forces of the United States or subordinate unit thereof*, which shall use the property so transferred exclusively for the purposes of their organization, within the state, and all property transferred to banks or trust companies of this state, or to individuals residing in this state, as trustees, in trust exclusively for public, religious, humane, charitable, educational or municipal purposes in this state, and all property transferred to the American National Red Cross or any chapter thereof, shall be exempt; including property heretofore transferred on which the tax has not been paid.

SECTION 4. 72.75 (5) (a) of the statutes is amended to read:

72.75 (5) (a) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, or to corporations or voluntary associations of the state, organized under its laws, solely for religious, humane, charitable or educational purposes, *and to any national organization of veterans of the armed forces of the United States or subordinate unit thereof*, which shall use such property exclusively for the purposes of their organization within the state, and transfers to

banks or trust companies as trustees in trust exclusively for public, religious, humane, charitable, educational or municipal purposes in this state shall be exempt.

Approved August 16, 1945.

No. 631, A.]

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### CHAPTER 570.

AN ACT to create 20.143 and 43.60 of the statutes, relating to the creation of a state radio council, the establishment of a state broadcasting system for educational purposes and making an appropriation.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 20.143 of the statutes is created to read:

20.143 STATE RADIO COUNCIL. There is appropriated from the general fund to the state radio council:

(1) OPERATION. On July 1, 1945, \$2,000 and on July 1, 1946, \$9,000 for the operation of the state radio broadcasting system established under the provisions of section 43.60.

(2) MAINTENANCE. On July 1, 1946, \$1,000 for the maintenance of the state radio broadcasting system established under the provisions of section 43.60.

(3) CONSTRUCTION. On July 1, 1945, \$60,595, for constructing and equipping initial units of a state radio broadcasting system as provided by section 43.60, including the acquisition of necessary lands.

SECTION 2. 43.60 of the statutes is created to read:

43.60 STATE RADIO COUNCIL. (1) DECLARATION OF PURPOSE. To comply with the suggestion of the Federal Communications Commission, inviting state educational authorities to present a co-ordinated plan for the use of FM (frequency modulation) broadcasting channels which have been reserved for educational, noncommercial purposes, and to provide for the development of such a plan in Wisconsin to give educational radio service throughout the state, there is hereby established a state radio council.

(2) MEMBERSHIP OF COUNCIL. The state radio council shall be composed of the following members: the governor; the president of the University of Wisconsin; the superintendent of